

State of Arizona
House of Representatives
Forty-ninth Legislature
First Regular Session
2009

HOUSE BILL 2368

AN ACT

AMENDING SECTIONS 42-13251, 42-13254, 42-13255 AND 42-15101, ARIZONA REVISED STATUTES; RELATING TO EQUALIZATION OF VALUATIONS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:
2 Section 1. Section 42-13251, Arizona Revised Statutes, is amended to
3 read:

4 42-13251. Equalization of valuations by department
5 A. The department may adopt a schedule of examining and comparing the
6 valuations of property in the several counties every year.

7 B. The review shall be according to and consistent with the valuation
8 directives, rules and guidelines adopted by the department.

9 C. Each county assessor shall provide complete copies of data files
10 and proposed assessments to the department on or before ~~December~~ JANUARY 15
11 of ~~the year preceding~~ the valuation year. If the data is not complete or is
12 in a format that is not readable by the department, the department may use
13 the latest available data for the purposes of complying with this article.

14 Sec. 2. Section 42-13254, Arizona Revised Statutes, is amended to
15 read:

16 42-13254. Date of issue; effective date
17 A. The department shall issue an equalization order no later than
18 ~~January~~ FEBRUARY 15 of the valuation year.

19 B. The equalization order is for the valuation year in which the order
20 is issued.

21 C. The assessor shall not issue a notice for property affected by the
22 equalization order pursuant to section 42-15101 until the assessor has
23 complied with the equalization order issued pursuant to this article and the
24 compliance is confirmed by the department, unless the assessor has filed an
25 appeal with the court pursuant to section 42-16212. On a showing of good
26 cause, the department may extend the date for issuing the notice of valuation
27 under section 42-15101 for not more than fifteen days.

28 Sec. 3. Section 42-13255, Arizona Revised Statutes, is amended to
29 read:

30 42-13255. Appeal
31 The county assessor who receives an equalization order may appeal the
32 order to the state board of equalization pursuant to section 42-16159 on or
33 before ~~February 15~~ MARCH 1 of the valuation year.

34 Sec. 4. Section 42-15101, Arizona Revised Statutes, is amended to
35 read:

36 42-15101. Annual notice of full cash value
37 A. Except as provided by section 42-13254, on any date before March ~~1~~
38 15 of each year the county assessor shall notify each owner of record, or
39 purchaser under a deed of trust or an agreement of sale, of property that is
40 valued by the assessor as to the property's full cash value and the limited
41 property value, if applicable, to be used for assessment purposes.

42 B. The notice under this section shall be in writing and shall be
43 mailed, delivered by common carrier, or ~~upon~~ ON request of the taxpayer
44 transmitted electronically to the person's last known mailing, delivery or
45 electronic address. With respect to any property transferred by a

1 beneficiary deed pursuant to section 33-405, until the county assessor is
2 notified by the beneficiary in writing, accompanied by a certified copy of
3 the last surviving owner's death certificate and the change of address,
4 mailing of the notice to the last known address of the deceased owner is
5 deemed a mailing to the beneficiary's last known mailing, delivery or
6 electronic address as required by this section.

7 C. On the same date each year the assessor shall certify to the board
8 of supervisors and the department the date on which all notices under this
9 section were mailed.

10 D. The director may extend the final date for mailing notices beyond
11 March ~~15~~ 15 for a period of not more than thirty days for delays caused by an
12 act of God, flood or fire. If the director extends the mailing date, the
13 extension applies to all property valued by the assessor. THE DIRECTOR MAY
14 ALSO EXTEND THE FINAL DATE FOR MAILING NOTICES BEYOND MARCH 15 FOR A PERIOD
15 OF NOT MORE THAN FIFTEEN DAYS IF THE ASSESSOR CANNOT ISSUE THE NOTICES
16 PENDING AN APPEAL TO THE STATE BOARD OF EQUALIZATION PURSUANT TO SECTION
17 42-13255 BUT THIS EXTENSION ONLY APPLIES TO NOTICES OF VALUE FOR THE MARKET
18 AREAS SUBJECT TO REVIEW IN THE APPEAL.

19 E. After the mailing date of the notice any person who owns, claims,
20 possesses or controls property that is valued by the assessor may inquire of
21 and be advised by the assessor as to the valuation of the property determined
22 by the assessor, but the assessor shall not change the roll except as
23 provided by chapter 16, article 2 of this title or as otherwise provided by
24 law.